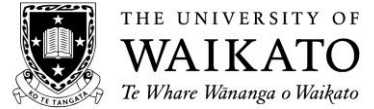


Voucher Guidelines

These guidelines should be read in conjunction with the [Purchasing Policy](#).



In these guidelines, **voucher** means a document or card that is exchangeable for goods and/or services to a specific value, such as a book voucher or petrol voucher.

VOUCHER USE

The giving of vouchers as a way of acknowledging staff, students or third-parties for their contribution to or participation in a University event or activity is often appropriate. However, because vouchers are considered a form of cash their use must be carefully controlled and monitored.

Vouchers must not be given as a form of payment for goods, services and/or works to any party or as additional compensation to staff.

Staff who wish to purchase vouchers to be given as an expression of thanks to external participants in research projects must seek prior approval to do so in order that all relevant tax implications can be considered.

Petrol vouchers may be purchased for the purposes of reimbursing third parties for private vehicle mileage claims. The value per kilometre must not exceed the [IRD mileage rates](#).

As set out in the [PCard Policy](#), PCards may not be used to purchase gift vouchers for staff without prior written approval of the Director of Finance and Analytics or delegated authority.

As set out in the [Koha and Donations Policy](#), under no circumstances may vouchers be used for donations or koha.

VOUCHER REQUESTS

Staff who wish to purchase vouchers must seek prior approval to do so through [Kuhukuhu](#) (Financial Services: Voucher Purchase Request).

VOUCHER OPTIONS

Consideration should be given to the type of vouchers purchased, so that they are appropriate both for the purpose given and for the recipient's use. For example, supermarket vouchers might allow a recipient to use them to purchase alcohol or cigarettes which would not align with the principles of the University's [Financial Ethics Policy](#). The types of voucher most commonly given are book vouchers, petrol vouchers, movie vouchers and vouchers for speciality stores.

VOUCHER LOGS

In all cases, the voucher purchaser must keep a record of the number and value of vouchers purchased and the individuals they were given to, and must obtain the acknowledgement of the recipient/s as having received them. This allows transparency for auditors or internal staff when reviewing the transaction.

Templates for an individual voucher acknowledgement log (see [Appendix 1](#)) and a group voucher acknowledgment log (see [Appendix 2](#)) are available.

Some departments have historically maintained their own voucher acknowledgement logs but, if it is a one-off purchase, the log may be scanned and forwarded to the Director of Finance and Analytics who will maintain the record.

Queries relating to vouchers in the first instance can be directed to the Director of Finance and Analytics.

Contact

Director of Finance and Analytics

Marc Scott